



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 0955

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	9,200	Land	9,200
Building	-0-	Building	-0-
Total	\$ 9,200	Total	\$ 9,200

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

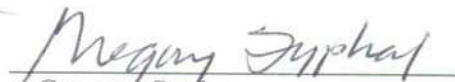
Square: 5877 Lot: 0955

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES


Hillary Lovick, Esq.


Gregory Syphax


Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 0956

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	9,200	Land	9,200
Building	-0-	Building	-0-
Total	\$ 9,200	Total	\$ 9,200

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

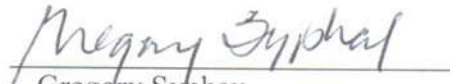
Square: 5877 Lot: 0956

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES


Hillary Lovick, Esq.


Gregory Syphax


Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 0957

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	10,530	Land	10,530
Building	-0-	Building	-0-
Total	\$ 10,530	Total	\$ 10,530

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

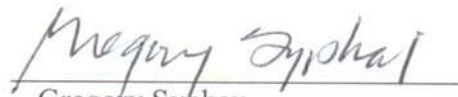
Square: 5877 Lot: 0957

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES


Hillary Lovick, Esq.


Gregory Syphax


Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 0958

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	9,200	Land	9,200
Building	-0-	Building	-0-
Total	\$ 9,200	Total	\$ 9,200

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.


Square: 5877 Lot: 0958

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES


Hillary Lovick, Esq.


Gregory Syphax


Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 0959

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	11,200	Land	11,200
Building	-0-	Building	-0-
Total	\$ 11,200	Total	\$ 11,200

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

Square: 5877 Lot: 0959

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES


Hillary Lovick, Esq.


Gregory Syphax


Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 0960

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	13,000	Land	13,000
Building	-0-	Building	-0-
Total	\$ 13,000	Total	\$ 13,000

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

Square: 5877 Lot: 0960

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES


Hillary Lovick, Esq.


Gregory Syphax


Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 0961

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	10,900	Land	10,900
Building	-0-	Building	-0-
Total	\$ 10,900	Total	\$ 10,900

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

Square: 5877 Lot: 0961

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES


Hillary Lovick, Esq.


Gregory Syphax


Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 0962

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	12,350	Land	12,350
Building	-0-	Building	-0-
Total	\$ 12,350	Total	\$ 12,350

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

Square: 5877 Lot: 0962

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES


Hillary Lovick, Esq.


Gregory Syphax


Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 0963

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	9,600	Land	9,600
Building	-0-	Building	-0-
Total	\$ 9,600	Total	\$ 9,600

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

Square: 5877 Lot: 0963

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES


Hillary Lovick, Esq.


Gregory Syphax


Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 0964

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	9,600	Land	9,600
Building	-0-	Building	-0-
Total	\$ 9,600	Total	\$ 9,600

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.


The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

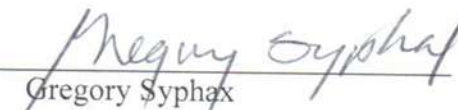
Square: 5877 Lot: 0964

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES


Hillary Lovick, Esq.


Gregory Syphax


Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 0965

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	9,600	Land	9,600
Building	-0-	Building	-0-
Total	\$ 9,600	Total	\$ 9,600

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

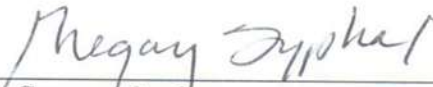
Square: 5877 Lot: 0965

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES


Hillary Lovick, Esq.


Gregory Syphax


Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 0966

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	16,870	Land	16,870
Building	-0-	Building	-0-
Total	\$ 16,870	Total	\$ 16,870

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

Square: 5877 Lot: 0966


Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES



Hillary Lovick, Esq.



Gregory Syphax



Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 0967

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	16,110	Land	16,110
Building	-0-	Building	-0-
Total	\$ 16,110	Total	\$ 16,110

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

Square: 5877 Lot: 0967

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES



Hillary Lovick, Esq.



Gregory Syphax



Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 0968

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	12,100	Land	12,100
Building	-0-	Building	-0-
Total	\$ 12,100	Total	\$ 12,100

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

Square: 5877 Lot: 0968

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES



Hillary Lovick, Esq.



Gregory Syphax



Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 0969

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	9,410	Land	9,410
Building	-0-	Building	-0-
Total	\$ 9,410	Total	\$ 9,410

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

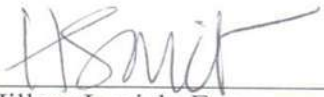
The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

Square: 5877 Lot: 0969

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES



Hillary Lovick, Esq.



Gregory Syphax



Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 0970

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	9,410	Land	9,410
Building	-0-	Building	-0-
Total	\$ 9,410	Total	\$ 9,410

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

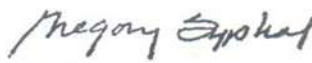
Square: 5877 Lot: 0970

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES


Hillary Lovick, Esq.


Gregory Syphax


Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 0971

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	10,750	Land	10,750
Building	-0-	Building	-0-
Total	\$ 10,750	Total	\$ 10,750

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

Square: 5877 Lot: 0971

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES



Hillary Lovick, Esq.



Gregory Syphax



Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 0972

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	10,750	Land	10,750
Building	-0-	Building	-0-
Total	\$ 10,750	Total	\$ 10,750

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1002

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	13,940	Land	13,940
Building	-0-	Building	-0-
Total	\$ 13,940	Total	\$ 13,940

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

Square: 5877 Lot: 1002

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES


Hillary Lovick, Esq.


Gregory Syphax


Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1003

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	15,680	Land	15,680
Building	-0-	Building	-0-
Total	\$ 15,680	Total	\$ 15,680

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

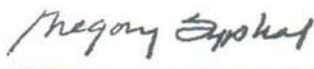
Square: 5877 Lot: 1003

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES


Hillary Lovick, Esq.


Gregory Syphax


Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1004

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	15,680	Land	15,680
Building	-0-	Building	-0-
Total	\$ 15,680	Total	\$ 15,680

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

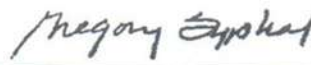
Square: 5877 Lot: 1004

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES


Hillary Lovick, Esq.


Gregory Syphax


Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1005

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	15,690	Land	15,690
Building	-0-	Building	-0-
Total	\$ 15,690	Total	\$ 15,690

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

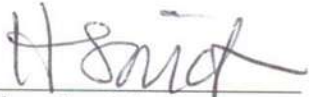
The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

Square: 5877 Lot: 1005

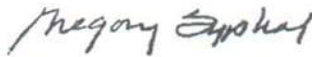
Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES



Hillary Lovick, Esq.



Gregory Syphax



Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1006

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	19,170	Land	19,170
Building	-0-	Building	-0-
Total	\$ 19,170	Total	\$ 19,170

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

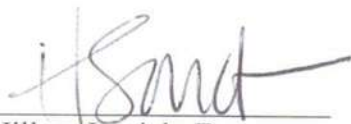
The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

Square: 5877 Lot: 1006

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES



Hillary Lovick, Esq.



Gregory Syphax



Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1007

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	17,210	Land	17,210
Building	-0-	Building	-0-
Total	\$ 17,210	Total	\$ 17,210

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

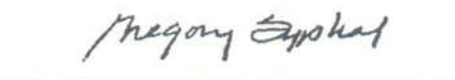
Square: 5877 Lot: 1007

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES


Hillary Lovick, Esq.


Gregory Syphax


Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1008

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	13,100	Land	13,100
Building	-0-	Building	-0-
Total	\$ 13,100	Total	\$ 13,100

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

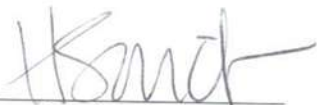
The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

Square: 5877 Lot: 1008

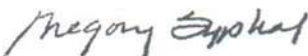
Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES



Hillary Lovick, Esq.



Gregory Syphax



Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1009

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	14,740	Land	14,740
Building	-0-	Building	-0-
Total	\$ 14,740	Total	\$ 14,740

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.


The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

Square: 5877 Lot: 1009

Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES



Hillary Lovick, Esq.



Gregory Syphax



Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1010

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	14,740	Land	14,740
Building	-0-	Building	-0-
Total	\$ 14,740	Total	\$ 14,740

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

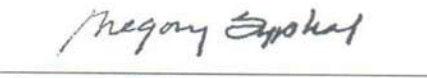
Square: 5877 Lot: 1010

Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES


Hillary Lovick, Esq.


Gregory Syphax


Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you
Are hereby notified of your assessment for the current year **2013** as finalized by the
Real Property Tax Appeals Commission for the property described. If YOU
WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION
BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1011

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	14,730	Land	14,730
Building	-0-	Building	-0-
Total	\$ 14,730	Total	\$ 14,730

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

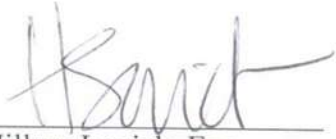
The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

Square: 5877 Lot: 1011


Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES



Hillary Lovick, Esq.



Gregory Syphax



Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.